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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	481	249	730	0	730
10	ATTENDING PUPILS (OCTOBER 2010)	503	245	748	0	748
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	492.0	247.0	739.0 (100%)	0.0 (0%)	739.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	28.9 (17:1)	15.4 (16:1)	0.0 (15:1)	=	44.3	/	49.0	=	.90	X	2422,464	=	2180,218	0
B.	GUIDANCE	1.4 (350:1)	0.7 (350:1)	0.0 (250:1)	=	2.1	/	1.5	=	1.40	X	76,906	=	107,668	0
C.	LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9	/	1.0	=	.90	X	57,440	=	51,696	0
D.	HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9	/	1.0	=	.90	X	41,004	=	36,904	0
E.	EDUCATION TECHS	4.9 (100:1)	2.5 (100:1)	0.0 (250:1)	=	7.4	/	10.8	=	.69	X	196,281	=	135,434	0
F.	LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5	/	1.9	=	.79	X	34,069	=	26,915	0
G.	CLERICAL	2.5 (200:1)	1.2 (200:1)	0.0 (200:1)	=	3.7	/	5.1	=	.73	X	155,848	=	113,769	0
H.	SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.4	/	3.0	=	.80	X	222,729	=	178,183	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		27,343	0
B.	Supplies and Equipment	342	473		252,738	0
C.	Professional Development	58	58		42,862	0
D.	Instructional Leadership Support	24	24		17,736	0
E.	Co- and Extra-Curricular Student	34	113		25,126	0
F.	System Administration/Support	218	218		161,102	0
G.	Operations & Maintenance	1,002	1,191		740,478	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	451,532	0
B.	Education & Library Technicians	36.00%	58,446	0
C.	Clerical	29.00%	32,993	0
D.	School Administrators	14.00%	24,946	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-102,781	0
16	Adjustment for Title I Revenues	-336,332	0

17	TOTALS	4226,975	0
18	E.P.S. RATES	5,720	6,705

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS           K-8           9-12           TOTAL

      APRIL 2008           735.0           359.0           1,094.0
      OCTOBER 2008          746.0           340.0           1,086.0
      APRIL 2009            746.0           346.0           1,092.0
      OCTOBER 2009          732.0           320.0           1,052.0
      APRIL 2010            732.0           317.0           1,049.0
      OCTOBER 2010          750.0           323.0           1,073.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X           SAU
      YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS           741.0 +      0.00 X           5,720.00 = 4,238,520.00
      9-12 PUPILS          320.0 +      0.00 X           6,705.00 = 2,145,600.00
      ADULT EDUC. COURSES AT .1           1.3           X           6,705.00 = 8,716.50
      K-8 EQUIV. INSTR. PUPILS           0.000           X           5,720.00 = 0.00
      9-12 EQUIV. INSTR. PUPILS           0.750           X           6,705.00 = 5,028.75

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .5667          419.9 X .15 X           5,720.00 = 360,274.20
      9-12 DISADVANTAGED @ .5667          181.3 X .15 X           6,705.00 = 182,342.48
      K-8 LIMITED ENGLISH PROF.           6.0 X .700 X           5,720.00 = 24,024.00
      9-12 LIMITED ENGLISH PROF.           0.0 X .700 X           6,705.00 = 0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT           741.0           X           43.00 = 31,863.00
      9-12 STUDENT ASSESSMENT           320.0           X           43.00 = 13,760.00
      K-8 TECHNOLOGY RESOURCES           741.0           X           97.00 = 71,877.00
      9-12 TECHNOLOGY RESOURCES           320.0           X           293.00 = 93,760.00
      K-2 PUPILS           259.5 X .10 X           5,720.00 = 148,434.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT           = 0.00
      9-12 SMALL SCHOOL ADJUSTMENT           = 0.00

OPERATING ALLOCATION                                     7,324,199.93
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %      7,104,473.93

30  ADJUSTED TOTAL OPERATING ALLOCATION                                     7,104,473.93

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,001,003.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					556,241.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,557,245.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,661,719.39

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 53 / MSAD 53				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 53 / MSAD 53				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 53 / MSAD 53				143,510.09
47	TOTAL DEBT SERVICE ALLOCATION				143,510.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,805,229.48

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BURNHAM	166.0	15.81%	1,392,106.78		0.00		1,392,106.78			
DETROIT	149.5	14.24%	1,253,864.68		0.00		1,253,864.68			
PITTSFIELD	734.5	69.95%	6,159,258.02		0.00		6,159,258.02			
TOTAL	1,050.0						8,805,229.48			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURNHAM			93,650,000	7.470	699,565.50		1,392,106.78	699,565.50	23.82%	7.47M
DETROIT			52,500,000	7.470	392,175.00		1,253,864.68	392,175.00	13.36%	7.47M
PITTSFIELD			246,950,000	7.470	1,844,716.50		6,159,258.02	1,844,716.50	62.82%	7.47M
TOTAL			393,100,000		2,936,457.00		8,805,229.48	2,936,457.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,805,229.48	2,936,457.00	5,868,772.48
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,805,229.48	2,936,457.00	5,868,772.48
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,376.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			5,872,148.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	33.35%	STATE SHARE % = 66.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	33.31%	STATE SHARE % = 66.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,024,955.48		